



3015 (02-02-05)

ANNUAL REPORT

OF

Name: RANDOM LAKE MUNICIPAL WATER UTILITY

Principal Office: 96 RUSSELL DRIVE
P.O. BOX 344
RANDOM LAKE, WI 53075

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: RANDOM LAKE MUNICIPAL WATER UTILITY**Utility Address:** 96 RUSSELL DRIVE

P.O. BOX 344

RANDOM LAKE, WI 53075

When was utility organized? 1/1/1936**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS JUDITH SCHLUECHTERMANN**Title:** VILLAGE CLERK-TREASURER**Office Address:** RANDOM LAKE MUNICIPAL WATER UTILITY

96 RUSSELL DRIVE

P.O. BOX 344

RANDOM LAKE, WI 53075

Telephone: (920) 994 - 4852**Fax Number:** (920) 994 - 2390**E-mail Address:** random@execpc.com

Individual or firm, if other than utility employee, preparing this report:

Name: GREG PETERSON**Title:** CPA**Office Address:** WEBER, CORSON & PETERSON

2203 S MEMORIAL PL

SHEBOYGAN, WI 53081

Telephone: (920) 457 - 3641 EXT 224**Fax Number:** (920) 457 - 8148**E-mail Address:** greg@webercorson.com

President, chairman, or head of utility commission/board or committee:

Name: ROBERT MC DERMOTT**Title:** PRESIDENT**Office Address:**

65 E SHORE DR

RANDOM LAKE, WI 53075

Telephone: (920) 994 - 4585**Fax Number:** (920) 994 - 2390**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:**

Names and titles of utility management including manager or superintendent:

Name: MR DAN KLOTZ**Title:** UTILITY MANAGER/SUPT.**Office Address:**

96 RUSSELL DRIVE

P.O. BOX 344

RANDOM LAKE, WI 53075

Telephone: (920) 994 - 4852**Fax Number:** (920) 994 - 2390**E-mail Address:** random@execpc.com

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

MR ROBERT MC DERMOTT

MR THOMAS MOLE

MRS BARBARA RUEGE

MR CARMELLA SCHMIDT

MR ROBERT SIEBENALER

MR THOMAS SLEZEWSKI

MR RANDALL SOERENS

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	251,430	228,420	1
Operating Expenses:			
Operation and Maintenance Expense (401)	124,350	125,919	2
Depreciation Expense (403)	28,051	25,832	3
Amortization Expense (404)	0	0	4
Taxes (408)	29,813	30,382	5
Total Operating Expenses	182,214	182,133	
Net Operating Income	69,216	46,287	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	69,216	46,287	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	420	549	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	420	549	
Total Income	69,636	46,836	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(5,812)	(5,811)	11
Other Income Deductions (426)	8,679	8,679	12
Total Miscellaneous Income Deductions	2,867	2,868	
Income Before Interest Charges	66,769	43,968	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	328	2,075	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	1,078	1,881	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	1,406	3,956	
Net Income	65,363	40,012	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,107,551	1,040,370	19
Balance Transferred from Income (433)	65,363	40,012	20
Miscellaneous Credits to Surplus (434)	26,564	27,169	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	1,199,478	1,107,551	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	251,430		251,430	1
Total (Acct. 400):	251,430	0	251,430	
Operation and Maintenance Expense (401):				
Derived	124,350		124,350	2
Total (Acct. 401):	124,350	0	124,350	
Depreciation Expense (403):				
Derived	28,051		28,051	3
Total (Acct. 403):	28,051	0	28,051	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	29,813		29,813	5
Total (Acct. 408):	29,813	0	29,813	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	69,216	0	69,216	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
CHECKING ACCOUNT INTEREST	420	0	420	10
Total (Acct. 419):	420	0	420	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	11

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
NONE	0	0	0 12
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	420	0	420

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(5,812)		(5,812) 13
NONE	0	0	0 14
Total (Acct. 425):	(5,812)	0	(5,812)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		8,679	8,679 15
NONE	0	0	0 16
Total (Acct. 426):	0	8,679	8,679
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(5,812)	8,679	2,867

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	328		328 17
Total (Acct. 427):	328	0	328
Amortization of Debt Discount and Expense (428):			
NONE	0		0 18
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	1,078		1,078 20
Total (Acct. 430):	1,078	0	1,078
Other Interest Expense (431):			
Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	1,406	0	1,406
NET INCOME:	74,042	(8,679)	65,363
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	807,178	300,373	1,107,551 23
Total (Acct. 216):	807,178	300,373	1,107,551
Balance Transferred from Income (433):			
Derived	74,042	(8,679)	65,363 24
Total (Acct. 433):	74,042	(8,679)	65,363
Miscellaneous Credits to Surplus (434):			
TAX EQUIVALENT - 2005	26,564	0	26,564 25
Total (Acct. 434):	26,564	0	26,564
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	907,784	291,694	1,199,478

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	251,430	0	0	0	251,430	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	251,430	0	0	0	251,430	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,995,040	1,917,721	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	525,046	488,852	2
Net Utility Plant	1,469,994	1,428,869	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	63,824	22,157	8
Temporary Cash Investments (132)	11,152		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	25,600	33,774	11
Other Accounts Receivable (143)	48,376	53,343	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	33,091	104,560	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	182,043	213,834	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,652,037	1,642,703	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	259,691	259,691	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,199,478	1,107,551	23
Total Proprietary Capital	1,459,169	1,367,242	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	35,717	53,566	25
Other long-Term Debt (224)	0	46,044	26
Total Long-Term Debt	35,717	99,610	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,904	2,721	28
Payables to Municipality (233)	49,370	61,704	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	272	1,009	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	52,546	65,434	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	104,605	110,417	36
Total Deferred Credits	104,605	110,417	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	1,652,037	1,642,703	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	1,917,721	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	1,561,082	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	433,958	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	1,995,040	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	382,781	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	142,265	0	0	0	12
Total Accumulated Provision	525,046	0	0	0	
Net Utility Plant	1,469,994	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	355,266				355,266	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	28,051				28,051	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,328				2,328	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	736				736	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	31,115	0	0	0	31,115	16
Debits during year						17
Book cost of plant retired	3,600				3,600	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	3,600	0	0	0	3,600	25
Balance end of year (110.1)	382,781	0	0	0	382,781	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.00%					28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	133,586				133,586	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	8,679				8,679	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	8,679	0	0	0	8,679	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	142,265	0	0	0	142,265	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.00%					28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	0	0

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			0	
Unamortized premium on debt (251)				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	259,691	1
Changes during year (explain):		2
Balance end of year	259,691	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
N/P - VILLAGE 2002 CONSTRUCTION NEW RATE IN	11/02/2002	03/15/2007	2.60%	35,717	1
Total for Account 223				35,717	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	29,813	2
Charged electric department expense		3
Charged sewer department expense	720	4
Other (explain):		
NONE		5
Total Accruals and other credits	30,533	
Taxes paid during year:		
County, state and local taxes	26,564	6
Social Security taxes	3,767	7
PSC Remainder Assessment	202	8
Other (explain):		
NONE		9
Total payments and other debits	30,533	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
N/P - VILLAGE (2002 CONSTRUCTION)	550	1,078	1,356	272	2
Subtotal	550	1,078	1,356	272	
Other long-Term Debt (224)					
NONE	0			0	3
NOTE PAYABLE - MAIN PROJECT	459	328	787	0	4
Subtotal	459	328	787	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	1,009	1,406	2,143	272	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	25,600	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	25,600	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	48,376	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	48,376	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLS PUT ON TAX ROLL (VILLAGE)	2,365	12
HYDRANT RENTAL (VILLAGE)	22,434	13
JOINT OPERATING COSTS (SEWER)	8,292	14
Total (Acct. 145):	33,091	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
WATERS PORTION OF INSURANCE (VILLAGE)	6,741	18
WATERS EXPENSES PAID BY VILLAGE (VILLAGE)	435	19
4TH QTR SEWER BILLS (SEWER)	42,194	20
Total (Acct. 233):	49,370	
Other Deferred Credits (253):		
Regulatory Liability	104,605	21
NONE		22
Total (Acct. 253):	104,605	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	1,522,422	0	0	0	1,522,422	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	369,023	0	0	0	369,023	4
Customer Advances for Construction					0	5
Regulatory Liability	107,511	0	0	0	107,511	6
					0	7
Average Net Rate Base	1,045,888	0	0	0	1,045,888	
Net Operating Income	69,216	0	0	0	69,216	8
Net Operating Income as a percent of						
Average Net Rate Base	6.62%	N/A	N/A	N/A	6.62%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1.4	1
Electric		2
Gas		3
Sewer		4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	110,417	0	0	0	110,417	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	5,812	0	0	0	5,812	3
Other (specify):						
NONE					0	4
Balance End of Year	104,605	0	0	0	104,605	

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-17)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

The final payment was made on our Other Long-Term Debt note payable for a prior year main project.

Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done .

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	237,733	225,784	1
Total Sales of Water	237,733	225,784	
Other Operating Revenues			
Forfeited Discounts (470)	260	424	2
Other Water Revenues (474)	13,437	2,212	3
Total Other Operating Revenues	13,697	2,636	
Total Operating Revenues	251,430	228,420	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	76,319	75,757	4
General Operating Expenses (680-690)	48,031	50,162	5
Total Operation and Maintenance Expenses	124,350	125,919	
Other Operating Expenses			
Depreciation Expense (403)	28,051	25,832	6
Amortization Expense (404)		0	7
Taxes (408)	29,813	30,382	8
Total Other Operating Expenses	57,864	56,214	
Total Operating Expenses	182,214	182,133	
NET OPERATING INCOME	69,216	46,287	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	561	30,229	67,691	4
Commercial	69	8,347	15,414	5
Industrial	16	96,237	64,923	6
Total Metered Sales to General Customers (461)	646	134,813	148,028	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		82,434	8
Other Sales to Public Authorities (464)	12	5,321	7,271	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	659	140,134	237,733	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	82,434	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	82,434	
Forfeited Discounts (470):		
Customer late payment charges	260	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	260	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,351	7
Other (specify):		
WATER TURN ON FEE	15	8
WATER TOWER RENT FOR CELL TOWER ANTENA	11,071	9
Total Other Water Revenues (474)	13,437	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	32,491	32,899	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	26,366	26,965	3
Chemicals (630)	4,596	4,187	4
Supplies and Expenses (640)	5,280	3,640	5
Repairs of Water Plant (650)	4,438	5,964	6
Transportation Expenses (660)	3,148	2,102	7
Total Plant Operation and Maintenance Expenses	76,319	75,757	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	14,502	13,495	8
Office Supplies and Expenses (681)	1,494	1,825	9
Outside Services Employed (682)	4,786	7,628	10
Insurance Expense (684)	6,212	5,245	11
Employees Pensions and Benefits (686)	20,610	21,785	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	427	184	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	48,031	50,162	
Total Operation and Maintenance Expenses	124,350	125,919	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		26,564	27,169	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		548	594	2
Net property tax equivalent		26,016	26,575	
Social Security		3,595	3,549	3
PSC Remainder Assessment		202	258	4
Other (specify): NONE			0	5
Total tax expense		29,813	30,382	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.189483				3
County tax rate	mills		5.862489				4
Local tax rate	mills		5.509206				5
School tax rate	mills		7.194326				6
Voc. school tax rate	mills		1.572890				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.328394				10
Less: state credit	mills		0.959152				11
Net tax rate	mills		19.369242				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.509206				14
Combined School Tax Rate	mills		8.767216				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		14.276422				17
Total Tax Rate	mills		20.328394				18
Ratio of Local and School Tax to Total	dec.		0.702290				19
Total tax net of state credit	mills		19.369242				20
Net Local and School Tax Rate	mills		13.602819				21
Utility Plant, Jan. 1	\$	1,917,721	1,917,721				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	1,917,721	1,917,721				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,917,721	1,917,721				26
Assessment Ratio	dec.		0.989741				27
Assessed Value	\$	1,898,047	1,898,047				28
Net Local & School Rate	mills		13.602819				29
Tax Equiv. Computed for Current Year	\$	25,819	25,819				30
Tax Equivalent per 1994 PSC Report	\$	26,564					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	26,564					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,700		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	13,826		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	16,526	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	54,409		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	55,166		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,135		20
Total Pumping Plant	110,710	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	35,981		23
Total Water Treatment Plant	35,981	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,700	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			13,826	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	16,526	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			54,409	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			55,166	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,135	20
Total Pumping Plant	0	0	110,710	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			35,981	23
Total Water Treatment Plant	0	0	35,981	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	750		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	340,204		26
Transmission and Distribution Mains (343)	704,156	66,530	27
Fire Mains (344)	0		28
Services (345)	64,424		29
Meters (346)	81,425	10,069	30
Hydrants (348)	46,338	4,320	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,237,297	80,919	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	628		35
Computer Equipment (372.1)	7,560		36
Transportation Equipment (373)	19,757		37
Other General Equipment (379)	55,304		38
Other Tangible Property (390)	0		39
Total General Plant	83,249	0	
Total utility plant in service directly assignable	1,483,763	80,919	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,483,763	80,919	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			750	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			340,204	26
Transmission and Distribution Mains (343)			770,686	27
Fire Mains (344)			0	28
Services (345)			64,424	29
Meters (346)	3,600		87,894	30
Hydrants (348)			50,658	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	3,600	0	1,314,616	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			628	35
Computer Equipment (372.1)			7,560	36
Transportation Equipment (373)			19,757	37
Other General Equipment (379)			55,304	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	83,249	
Total utility plant in service directly assignable	3,600	0	1,561,082	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	3,600	0	1,561,082	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	301,627		27
Fire Mains (344)	0		28
Services (345)	76,704		29
Meters (346)	0		30
Hydrants (348)	55,627		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	433,958	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	433,958	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	433,958	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			301,627 27
Fire Mains (344)			0 28
Services (345)			76,704 29
Meters (346)			0 30
Hydrants (348)			55,627 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	433,958
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	433,958
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	433,958

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			10,007	10,007	1
February			7,929	7,929	2
March			9,551	9,551	3
April			9,924	9,924	4
May			10,125	10,125	5
June			15,311	15,311	6
July			17,657	17,657	7
August			22,629	22,629	8
September			18,203	18,203	9
October			9,237	9,237	10
November			8,319	8,319	11
December			7,796	7,796	12
Total annual pumpage	0	0	146,688	146,688	
Less: Water sold				140,134	13
Volume pumped but not sold				6,554	14
Volume sold as a percent of volume pumped				96%	15
Volume used for water production, water quality and system maintenance				2,288	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,288	19
Volume pumped but unaccounted for				4,266	20
Percent of water lost				3%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				969	24
Date of maximum: 8/3/2005					25
Cause of maximum:					26
CANNING SEASON					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				116	27
Date of minimum: 10/15/2005					28
Total KWH used for pumping for the year				289,076	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
NORTH STREET WELL	#1	534	12	792,000	Yes	1
BUTLER STREET WELL	#2	550	21	720,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	NORTH STREET	BUTLER STREET		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	2003	1997		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	550	500		8
Pump Motor or Standby Engine Mfr	CRANE-DEMMING	U S ELECTRIC		9 10
Year Installed	1983	1954		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	50	60		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1986		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	145		10
Total capacity in gallons (actual)	300,000		11
			12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	OTHER		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.6920		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	N		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	25,265	0	0	0	25,265
P	D	6.000	2,511	0	0	0	2,511
M	D	8.000	6,122	0	0	0	6,122
P	D	8.000	2,211	0	0	0	2,211
M	D	10.000	260	0	0	0	260
M	D	12.000	13,081	0	0	0	13,081
P	D	12.000	9,361	1,389	0	0	10,750
Total Within Municipality			58,811	1,389	0	0	60,200
Total Utility			58,811	1,389	0	0	60,200

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	1.000	80	0	0	0	80	23	1
M	1.000	534	0	0	0	534		2
M	1.500	2	0	0	0	2		3
M	2.000	9	0	0	0	9		4
M	3.000	1	0	0	0	1		5
M	4.000	2	0	0	0	2		6
M	6.000	2	0	0	0	2		7
P	6.000	5	0	0	0	5	2	8
Total Utility		635	0	0	0	635	25	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1	0	0	0	1	0	1
0.750	609	114	96	0	627	114	2
1.000	19	8	8	0	19	8	3
1.500	2	0	0	0	2	0	4
2.000	13	0	0	0	13	0	5
3.000	0	0	0	0	0	0	6
4.000	4	1	1	0	4	1	7
6.000	2	0	0	0	2	0	8
Total:	650	123	105	0	668	123	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1	0	0	0	0	0	1	1
0.750	565	49	7	5	0	1	627	2
1.000	1	13	4	1	0	0	19	3
1.500	0	1	1	0	0	0	2	4
2.000	0	6	2	5	0	0	13	5
3.000	0	0	0	0	0	0	0	6
4.000	0	0	1	1	0	2	4	7
6.000	0	0	1	0	0	1	2	8
Total:	567	69	16	12	0	4	668	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	112	2			114	2
Total Fire Hydrants	112	2	0	0	114	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	114
Number of distribution system valves end of year:	178
Number of distribution valves operated during year:	178

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

General footnotes

In March 2005 we started renting space on the water tower to Cingular for a cell phone antenna for \$1,200 per month.

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done.

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Account (682) - Outside Services Employeeed

The amount is down this year because in 2004 over \$5000 was spent on surveying done by Kapur & Associates to gather information for our GIS mapping software.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

General footnotes

Account 343 - Transmission and Distribution Mains

1510 feet of new 12" mains were added for the Wolf Road project and paid for from working cash along with two hydrants for a total cost of \$70,850.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

All mains added were paid with working cash of the water department.

Meters (Page W-19)

Explain program for replacing or testing meters 1" or smaller.

Meters are changed out using an exchange program with Badger Meter. Every few years the meters are exchanged for a new meter that has been tested by Badger Meter.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

Usage is monitored every quarter for unusual fluctuations in usage and the utility did not want to incur the additional cost of sending the meter to a third party for testing.
